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EXHIBIT B

September 25, 2000

BY FEDERAL EXPRESS

Mr. Ramanamurthy Dantu
Cisco Systems, Inc.
1651 N. Glendale, Suite 216
Richardson, TX 75081

Terry J. Stalford
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Re: New U.S. Patent Application
Method And System For Providing Services For Wireless Data Calls
Your File No.: (IPM 3422); Our File No. 062891,0462

Dear Ram:

Enclosed are six (6) copies of a patent application for the above-referenced invention. This application incorporates your previous comments. Please review the application to ensure that it fully and accurately describes and claims your invention. As always, please call me if you have any questions.

Very truly yours,

BAKER BOTTS L.L.P.

Terry J. Stalford

TJS:zrw

Enclosures

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DAL01:555241.1

Exhibit B